SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, A. D. 1900.

No. 419.

FOURTEEN DIAMOND RINGS, EMIL J. PEPKE,
CLAIMANT, PLAINTIFF IN ERROR,

vs.

THE UNITED STATES, DEFENDANT IN ERROR.

IN ERROR TO THE DISTRICT COURT OF THE UNITED STATES, NORTHERN DISTRICT OF ILLINOIS, NORTHERN DIVISION.

APPENDIX

CONTAINING TREATY OF PARIS OF DECEMBER 10, 1898, AND THE CUSTOMS TARIFF AND REGULATIONS FOR THE PHILIPPINE ISLANDS.

CHARLES H. ALDRICH,
LAWRENCE HARMON,
Attorneys for Plaintiff in Error.

APPENDIX

CONTAINING TREATY OF PARIS OF DECEMBER 10, 1898, AND THE CUSTOMS TARIFF AND REGULATIONS FOR THE PHILIPPINE ISLANDS.

The United States of America and Her Majesty the Queen Regent of Spain, in the name of her august son Don Alfonso XIII, desiring to end the state of war now existing between the two countries, have for that purpose appointed as plenipotentiaries:

The President of the United States,

William R. Day, Cushman K. Davis, William P. Frye, George Gray, and Whitelaw Reid, citizens of the United States;

And Her Majesty the Queen Regent of Spain,

Don Eugenio Montero Rios, president of the senate, Don Buenaventura de Abarzuza, senator of the Kingdom and ex-minister of the Crown; Don José de Garnica, deputy to the Cortes and associate justice of the supreme court; Don Wenceslao Ramirez de Villa-Urrutia, envoy extraordinary and minister plenipotentiary at Brussels, and Don Rafael Cerero, general of division;

Who, having assembled in Paris, and having exchanged their full powers, which were found to be in due and proper form, have, after discussion of the matters before them, agreed upon the following articles:

ARTICLE I.

Spain relinquishes all claim of sovereignty over and title to Cuba. And as the island is, upon its evacuation by Spain, to be occupied by the United States, the United States will, so long as such occupation shall last, assume and discharge the obligations that may under international law result from the fact of its occupation, for the protection of life and property.

ARTICLE II.

Spain cedes to the United States the island of Porto Rico and other islands now under Spanish sovereignty in the West Indies, and the island of Guam in the Marianas or Ladrones.

ARTICLE III.

Spain cedes to the United States the archipelago known as the Philippine Islands, and comprehending the islands lying within the following line:

A line running from west to east along or near the twentieth parallel of north latitude, and through the middle of the navigable channel of Bachi, from the one hundred and eighteenth (118th) to the one hundred and twenty-seventh (127th) degree meridian of longitude east of

Greenwich; thence along the one hundred and twenty-seventh (127th) degreee meridian of longitude east of Greenwich to the parallel of four degrees and forty-five minutes (4° 45′) north latitude; thence along the parallel of four degrees and forty-five minutes (4° 45′) north latitude to its intersection with the meridian of longitude one hundred and nineteen degrees and thirty-five minutes (119° 35′) east of Greenwich; thence along the meridian of longitude one hundred and nineteen degrees and thirty-five minutes (119° 35′) east of Greenwich to the parallel of latitude seven degrees and forty minutes (7° 40′) north; thence along the parallel of latitude of seven degrees and forty minutes (7° 40′) north to its intersection with the one hundred and sixteenth (116th) degree meridian of longitude east of Greenwich; thence by a direct line to the intersection of the tenth (10th) degree parallel of north latitude with the one hundred and eighteenth (118th) degree meridian of longitude east of Greenwich, and thence along the one hundred and eighteenth (118th) degree meridian of longitude east of Greenwich to the point of beginning.

The United States will pay to Spain the sum of twenty million dollars ($20,000,000) within three months after the exchange of the ratifications of the present treaty.

ARTICLE IV.

The United States will, for the term of ten years from the date of the exchange of the ratifications of the present treaty, admit Spanish ships and merchandise to the ports of the Philippine Islands on the same terms as ships and merchandise of the United States.

ARTICLE V.

The United States will, upon the signature of the present treaty, send back to Spain, at its own cost, the Spanish soldiers taken as prisoners of war on the capture of Manila by the American forces. The arms of the soldiers in question shall be restored to them.

Spain will, upon the exchange of the ratifications of the present treaty, proceed to evacuate the Philippines, as well as the island of Guam, on terms similar to those agreed upon by the commissioners appointed to arrange for the evacuation of Porto Rico and other islands in the West Indies, under the protocol of August 12, 1898, which is to continue in force till its provisions are completely executed.

The time within which the evacuation of the Philippine Islands and Guam shall be completed shall be fixed by the two Governments. Stands of colors, uncaptured war vessels, small arms, guns of all calibres, with their carriages and accessories, powder, ammunition, live stock, and materials and supplies of all kinds, belonging to the land and naval forces of Spain in the Philippines and Guam, remain the property of Spain. Pieces of heavy ordnance, exclusive of field artillery, in the fortifications and coast defences, shall remain in their emplacements for the term of six months, to be reckoned from the exchange of ratifications of the treaty; and the United States may, in the meantime, purchase such material from Spain, if a satisfactory agreement between the two Governments on the subject shall be reached.

ARTICLE VI.

Spain will, upon the signature of the present treaty, release all prisoners of war, and all persons detained or imprisoned for political offences, in connection with the insurrections in Cuba and the Philippines and the war with the United States.

Reciprocally, the United States will release all persons made prisoners of war by the American forces, and will undertake to obtain the release of all Spanish prisoners in the hands of the insurgents in Cuba and the Philippines.

The Government of the United States will at its own cost return to Spain and the Government of Spain will at its own cost return to the United States, Cuba, Porto Rico, and the Philippines, according to the situation of their respective homes, prisoners released or caused to be released by them, respectively, under this article.

ARTICLE VII.

The United States and Spain mutually relinquish all claims for indemnity, national and individual, of every kind, of either Government, or of its citizens or subjects, against the other Government, that may have arisen since the beginning of the late insurrection in Cuba and prior to the exchange of ratifications of the present treaty, including all claims for indemnity for the cost of the war.

The United States will adjudicate and settle the claims of its citizens against Spain relinquished in this article.

ARTICLE VIII.

In conformity with the provisions of Articles I, II, and III of this treaty, Spain relinquishes in Cuba, and cedes in Porto Rico and other islands in the West Indies, in the island of Guam, and in the Philippine Archipelago, all the buildings, wharves, barracks, forts, structures, public highways, and other immovable property which, in conformity with law, belong to the public domain, and as such belong to the Crown of Spain.

And it is hereby declared that the relinquishment or cession, as the case may be, to which the preceding paragraph refers, can not in any respect impair the property or rights which by law belong to the peaceful possession of property of all kinds, of provinces, municipalities, public or private establishments, ecclesiastical or civic bodies, or any other associations having legal capacity to acquire and possess property in the aforesaid territories renounced or ceded, or of private individuals, of whatsoever nationality such individuals may be.

The aforesaid relinquishment or cession, as the case may be, includes all documents exclusively referring to the sovereignty relinquished or ceded that may exist in the archives of the Peninsula. Where any document in such archives only in part relates to said sovereignty, a copy of such part will be furnished whenever it shall be requested. Like rules shall be reciprocally observed in favor of Spain in respect to documents in the archives of the islands above referred to.

In the aforesaid relinquishment or cession, as the case may be, are also included such rights as the Crown of Spain and its authorities

possess in respect to the official archives and records, executive as well as judicial, in the islands above referred to, which relate to said islands or the rights and property of their inhabitants. Such archives and records shall be carefully preserved, and private persons shall without distinction have the right to require, in accordance with law, authenticated copies of the contracts, wills, and other instruments forming part of notarial protocols or files, or which may be contained in the executive or judicial archives, be the latter in Spain or in the islands aforesaid.

ARTICLE IX.

Spanish subjects, natives of the Peninsula, residing in the territory over which Spain by the present treaty relinquishes or cedes her sovereignty, may remain in such territory or may remove therefrom, retaining in either event all their rights of property, including the right to sell or dispose of such property or of its proceeds; and they shall have the right to carry on their industry, commerce, and professions, being subject in respect thereof to such laws as are applicable to other foreigners. In case they remain in the territory they may preserve their allegiance to the Crown of Spain by making, before a court of record, within a year from the date of the exchange of ratifications of this treaty, a declaration of their decision to preserve such allegiance; in default of which declaration they shall be held to have renounced it and to have adopted the nationality of the territory in which they may reside.

The civil rights and political status of the native inhabitants of the territories hereby ceded to the United States shall be determined by the Congress.

ARTICLE X.

The inhabitants of the territories over which Spain reliquishes or cedes her sovereignty shall be secured in the free exercise of their religion.

ARTICLE XI.

The Spaniards residing in the territories over which Spain by this treaty cedes or relinquishes her sovereignty shall be subject, in matters civil as well as criminal, to the jurisdiction of the courts of the country wherein they reside, pursuant to the ordinary laws governing the same; and they shall have the right to appear before such courts and to pursue the same course as citizens of the country to which the courts belong.

ARTICLE XII.

Judicial proceedings pending at the time of the exchange of ratifications of this treaty in the territories over which Spain relinquishes or cedes her sovereignty shall be determined according to the following rules:

1. Judgments rendered either in civil suits between private individuals or in criminal matters before the date mentioned, and with respect to which there is no recourse or right of review under the Spanish law, shall be deemed to be final, and shall be executed in due

form by competent authority in the territory within which such judgments should be carried out.

2. Civil suits between private individuals which may, on the date mentioned, be undetermined shall be prosecuted to judgment before the court in which they may then be pending, or in the court that may be substituted therefor.

3. Criminal actions pending on the date mentioned before the supreme court of Spain against citizens of the territory which by this treaty ceases to be Spanish shall continue under its jurisdiction until final judgment; but such judgment having been rendered, the execution thereof shall be committed to the competent authority of the place in which the case arose.

ARTICLE XIII.

The rights of property secured by copyrights and patents acquired by Spaniards in the island of Cuba and in Porto Rico, the Philippines, and other ceded territories at the time of the exchange of the ratifications of this treaty shall continue to be respected. Spanish scientific, literary, and artistic works not subversive of public order in the territories in question shall continue to be admitted free of duty into such territories for the period of ten years, to be reckoned from the date of the exchange of the ratifications of this treaty.

ARTICLE XIV.

Spain will have the power to establish consular officers in the ports and places of the territories, the sovereignty over which has either been relinquished or ceded by the present treaty.

ARTICLE XV.

The Government of each country will, for the term of ten years, accord to the merchant vessels of the other country the same treatment in respect of all port charges, including entrance and clearance dues, light dues, and tonnage duties, as it accords to its own merchant vessels not engaged in the coastwise trade.

This article may at any time be terminated on six months' notice given by either Government to the other.

ARTICLE XVI.

It is understood that any obligations assumed in this treaty by the United States with respect to Cuba are limited to the time of its occupancy thereof; but it will upon the termination of such occupancy advise any Government established in the island to assume the same obligations.

ARTICLE XVII.

The present treaty shall be ratified by the President of the United States, by and with the advice and consent of the Senate thereof, and by Her Majesty the Queen Regent of Spain; and the ratifications shall be exchanged at Washington within six months from the date hereof, or earlier if possible.

In faith whereof we, the respective plenipotentiaries, have signed this treaty and have hereunto affixed our seals.

Done in duplicate at Paris, the tenth day of December, in the year of our Lord one thousand eight hundred and ninety-eight.

[SEAL] WILLIAM R. DAY.
[SEAL] CUSHMAN K. DAVIS.
[SEAL] WILLIAM P. FRYE.
[SEAL] GEO. GRAY.
[SEAL] WHITELAW REID.
[SEAL] EUGENIO MONTERO RIOS.
[SEAL] B. DE ABARZUZA.
[SEAL] J. DE GARNICA.
[SEAL] W. R. DE VILLA URRUTIA.
[SEAL] RAFAEL CERERO.

CUSTOMS TARIFF AND REGULATIONS FOR THE PHILIPPINE ISLANDS.

WAR DEPARTMENT,
Washington, July 13, 1898.

The following order of the President is published for the information and guidance of all concerned:

EXECUTIVE MANSION, *July 12, 1898.*

By virtue of the authority vested in me as Commander in Chief of the Army and Navy of the United States of America, I do hereby order and direct that, upon the occupation and possession of any ports and places in the Philippine Islands by the forces of the United States, the following tariff of duties and taxes, to be levied and collected as a military contribution, and regulations for the administration thereof, shall take effect and be in force in the ports and places so occupied.

Questions arising under said tariff and regulations shall be decided by the general in command of the United States forces in those islands.

Necessary and authorized expenses for the administration of said tariff and regulations shall be paid from the collections thereunder.

Accurate accounts of collections and expenditures shall be kept and rendered to the Secretary of War.

WILLIAM MCKINLEY.

Upon the occupation of any ports or places in the Philippine Islands by the forces of the United States the foregoing order will be proclaimed and enforced.

R. A. ALGER,
Secretary of War.

Regulations for the guidance of officers concerned in the collection of duties on imports and exports, taxes, and other charges and exactions to be levied and collected as a military contribution at ports and places in the possession of or under the control of the forces of the United States in the Philippine Islands.

ENTRANCE AND CLEARANCE OF VESSELS.

1. Every vessel shall, on arrival, be placed under military guard until duly discharged. Passengers with no dutiable property in their possession may be permitted to land without detention.

If, upon the unloading of any cargo, there shall be found goods, wares, or merchandise not duly declared on the manifest, such articles in excess shall be required to pay additional duties of twenty-five per cent on the regular duties. Should any packages or articles named on the manifest be missing on the arrival of the vessel, the latter shall pay a penalty of $1 per ton measurement, unless such deficiency shall be satisfactorily explained or accounted for.

2. Within twenty-four hours after the arrival of any vessel the master must, under a penalty for failure of $1 per ton registry measurement, produce to the proper officer a manifest of her cargo, with the marks, numbers, and description of the packages and the names of the respective consignees, which manifests, if the vessel be from a port in the United States, shall be certified by the collector of the port of sailing. If the vessel be from any other than a United States port, her manifest must be certified by the United States consul or commercial agent at such port; if there be no United States consul or commercial agent at such port, then by the consul of any nation at peace with the United States; and the register of the vessel shall, upon her arrival in the Philippines, be deposited with the consul of the nation to which she may belong, if any there be, otherwise with the commandant at the port, until the master shall have paid such tonnage taxes and other port charges as may be due under these regulations.

3. No vessel shall be allowed to clear for another port until all her cargo shall be landed or accounted for. All goods not duly entered for payment of duty within ten days after their arrival in port shall be landed and stored, the expense thereof to be charged against the goods.

4. Prior to the departure of any vessel from any of the ports herein designated, the master shall deposit with the proper officer a manifest of the outward cargo of such vessel, specifying the marks and numbers of packages, a description of their contents, with names of shippers and consignees, with a statement of the value of each separate lot; also names of passengers and their destination. A clearance will then be granted to the vessel, but no clearance will be granted to any port in the Philippines not in possession or under control of the United States. No prohibited or contraband goods shall be exported.

LIGHT DUES.

5. At all ports or places in the Philippines which may be in possession or under administrative control of the land or naval forces of the United States there shall be levied the following navigation and port charges:

	Per net ton.
On each entry of a vessel from a port or place, except from another port or place in the Philippines in possession of the United States	$0.10
On each departure of a vessel for a port or place, except for another port or place in the Philippines in possession of the United States	.10
On each entry of a vessel from another port or place in the Philippines in possession of the United States	.02
On each departure of a vessel for another port or place in the Philippines in possession of the United States	.02

6. The following shall be exempt from light dues:

A vessel belonging to or employed in the service of the Government of the United States; or a vessel of a neutral foreign government not

engaged in trade; or a vessel in distress; or a yacht belonging to an organized yacht club of the United States or of a neutral foreign nation.

7. The tonnage of a vessel shall be the net or register tonnage expressed in her national certificate of registry.

ENTRY OF MERCHANDISE.

8. The consignee named in the bill of lading, or the person to whom such consignee shall, by indorsement, have assigned the bill of lading, shall present to the officer duly designated for that purpose his bill of lading, an invoice describing the goods, showing their character, quantity, and cost, together with an entry in duplicate showing the name of the importer and of the vessel of importation, the place whence the goods were imported, the date of their arrival at the port of destination, the marks and numbers of the packages, the nature and quantity of their contents, their value, including all costs incurred in packing them for shipment, and the currency in which the invoices were made out. The invoice must be made out in the currency of the country of exportation and must be verified by the oath of the shipper. The entry shall be signed by the importer, who must make affidavit to the truth of all the statements contained therein, and shall agree in value and description with the facts shown by the invoice.

9. After the packages and contents have been duly compared with the invoice and found to agree therewith, the duty due thereon will be computed on the face of the entry, and after the payment of the proper duties and charges an order for the delivery of the packages and contents will be issued by the proper officer.

10. Any objections to the assessment of duty must be filed by the importer before the payment by him of the same, and no refund of duty will be made thereafter.

11. Goods found to be fraudulently invoiced, either as to character or quantity, and all goods attempted to be introduced without permit, shall be confiscated.

12. No delivery of imported merchandise shall be made to the importer unless he shall have duly paid in cash the duties assessed thereon.

13. Coastwise cargoes shall be subject to duties the same as if coming from a foreign port, except as to the trade between ports in possession of the United States.

14. Any goods, wares, or merchandise not duly entered for payment of duty within ninety days after importation shall be sold at auction by order of the commandant after five days' public notice conspicuously posted at the port. The proceeds of such sale will be kept for ten days subject to the demand of the importer, after deduction of the proper duties on the goods and all expenses of storage and sale.

15. All seized and confiscated merchandise will be sold in like manner, and the proceeds, after deduction of expenses, will be turned over to the officer duly designated for that purpose.

16. Merchandise originally destined for some port or place in the Philippines not in the possession of the United States forces may be entered at one of the designated ports. Vessels may likewise enter, although originally cleared for a port in the Philippines not in possession of the United States.

WHARF CHARGES.

17. Goods of all kinds exported through ports of the Philippines declared open by the United States shall pay a charge of one peso per 1,000 kilograms gross, as a charge for wharfage, whatever be the port of destination or nationality of the exporting vessel.

18. Goods of all kinds imported into ports of the Philippines, declared open by the United States and destined for transshipment to other ports of the Philippines declared open by the United States, shall pay a charge for wharfage of one-half of one peso per 1,000 kilograms gross at the port of transshipment as a due for wharfage.

19. Merchandise imported, exported, or shipped in transit for the use of the Government of the United States, and coal, shall be exempt from wharf charges.

HARBOR AND COMMERCIAL IMPROVEMENT CHARGES.

20. In addition to customs, dues, and other charges there shall be levied a charge of 2 per centum ad valorem, to be summarily ascertained, on the value of all merchandise, free or dutiable, imported into or exported from the Philippines; but merchandise imported or exported for the use of the Government of the United States, and coal, shall be exempt from this charge.

21. The officer duly designated for that purpose shall receive all customs duties, fees, and charges, and shall without delay pay the same over to such officer as shall be designated by the commanding general. Records shall be kept and accounts rendered of all money transactions, and receipts in duplicate shall be taken by the officer paying over such moneys, one copy to be retained by him as his official voucher and the other transmitted by mail with his accounts to the War Department, Washington, D. C.

22. Such public buildings as may be suitable for the purpose shall be used and occupied for the transaction of business and for the storage of imports in the ports aforesaid.

23. All supplies and materials for the use of the Army and Navy of the United States shall, under suitable restrictions to be prescribed by the commanding general, be admitted without payment of duty.

RATES OF DUTY ON IMPORTS.

CLASS I.—STONES, EARTHS, MINERALS. GLASS AND GLASSWARE, AND CERAMIC PRODUCTS.

GROUP 1.—*Stones and earthen productions employed in building, arts, and industry.*

		Pesos.
24. Marble, jasper, and alabaster, in the rough or in dressed pieces, squared and prepared for taking the form	100 kilos..	0.08
25. Marble, jasper, and alabaster, cut into squares, slabs, or steps of any dimension, polished or not	100 kilos..	.75
26. Marble, jasper, and alabaster, worked up and chisled into any object, polished or not, other than ornamental or articles of luxury	100 kilos..	1.60
27. Other stones employed in building, arts, and industry; also cement	do....	.50

GROUP 2.—*Coal.*

28. Coal and coke *a*	ton of 1,000 kilos..	.50

a Coal and coke shall be cleared in conformity to the weight indicated in the certificate issued to the master of the vessel by the consul at the port of shipment, proving the quantity received on board according to the charter party and the bills of lading which documents the said consul shall demand to see for the purpose. In case of doubt the customs may verify the quantity.

GROUP 3.—*Schists, bitumen, and their derivations.*

29.	Tar, pitch, asphalt, bitumen, and schists; also unrefined creosote, *a*	100 kilos	Pesos. 0.09
30.	Naphtha, vaseline, crude petroleum, natural and crude oils derived from schist *a*	100 kilos	4.00
31.	Benzine, gasoline, petroleum, and other mineral oils, refined *a*	do	4.50

GROUP 4.—*Ores.*

32.	Ores	ton of 1,000 kilos	.25

GROUP 5.—*Glass and glassware.*

33.	Common or ordinary hollow glassware *b*	100 kilos	1.60
34.	Crystal, and glass imitating it, also gilt or silvered in the interior *c*	do	6.00
35.	Glass and crystal, in plate and sheets	do	3.00
36.	Glass and crystal, silvered, and glasses for spectacles and watches	kilo	.05

GROUP 6.—*Pottery, earthenware, and porcelain.*

37.	Clay, in bricks, squares, and tiles, for building purposes, furnaces, etc., *d*	100 kilos	.02
38.	Clay, in large and small paving tiles; tiles of colored faience, varnished tiles and piping *e*	100 kilos	.40
39.	Faience and wares of fine clay *f*	do	6.00
40.	Porcelain	do	10.00

CLASS II.—METALS, AND ALL MANUFACTURES IN WHICH A METAL ENTERS AS A PRINCIPAL ELEMENT.

GROUP 1.—*Gold, silver, and platinum.*

41.	Gold and silver in jewelry or plate, *g* even set with pearls or precious stones *g*	hectog	5.00
42.	Gold, silver, or platinum worked into other objects *h*	do	.50

a Crude oils derived from schist shall be understood to be those derived from the first distillation, distinguishable by their yellowish color and density of from 0.900 degrees to 0.920 degrees, or from 66 to 57½ of the centesimal areometer, equal to from 24.69 degrees to 21.48 degrees Cartier.

Petroleums having the following properties are considered as crude natural petroleums:

First. Those which when distilled gradually and continuously in a glass apparatus at a temperature of 300 degrees centigrade leave a residuum exceeding 20 per cent of their primitive weight.

Second. When this residue in its turn leaves 1 per cent at least of coke in proportion to the total weight of petroleum assayed.

Third. When, according to E. Granier's apparatus, they are found to be inflammable at a temperature lower than 16 degrees centigrade.

All petroleums and other mineral oils not possessing the above characteristics shall be considered as refined.

b Are included in this number bottles, demijohns, and flasks for oil, wine, drugs, perfumery, and chemicals, provided they be not cut; and unpolished glass of more than 12 millimeters in thickness for roofs and pavements.

c Are also included in this number bottles, tumblers, glasses, and other objects for table service, ornament, and lighting, whether of crystal or white or colored glass, as well as beads.

d Only rough bricks, squares, and tiles of baked earth or clay employed in the construction of walls, furnaces, etc., are to be included in this number.

e No. 15 includes tiles for pavements and small tiles for mosaic work, and also the articles for building contained in No. 14, when glazed, painted, enameled, and made of washed or sifted earths.

f The articles of fine clay included in this number are dinner services, kitchen earthenware, flower vases, ornaments, and the like.

g In the classification of jewelry or ornaments will be included all small articles of luxury valuable on account of workmanship, whatever their denomination, and generally intended for the ornament of persons of both sexes.

h Utensils for domestic use, articles for church use, and generally all large objects used for the ornamentation of houses are included in this number. In clearing finished articles, including jewelry and articles of gold, silver, or platinum filled with mastic, a reasonable tare allowance shall be made for such mastic.

GROUP 2.—*Iron and steel.* (*a*)

			Pesos.
43.	Cast iron, in pigs, and old iron	100 kilos..	0.50
44.	Cast iron, in tubes of all kinds	do....	.95
45.	Cast iron, in common manufactures	do....	1.50
46.	Cast iron, in fine manufactures, i. e., those polished, enameled with a coating of porcelain or with ornaments of other metals	100 kilos..	3.50
47.	Wrought iron and steel rails	do....	1.60
48.	Wrought iron and steel in sheets of a thickness of 6 millimeters or more, and bolts		1.80
49.	A. Wrought iron and steel in bars of any form, in sheets up to 6 millimeters in thickness; axles, tires, and springs for carriages; and hoop iron	100 kilos..	2.60
	B. Wrought iron in rough bars (tochos) *b*	do....	2.60
50.	Wrought iron and steel, in large pieces, made of bar iron, or of bar or sheet iron secured together by means of rivets, destined for buildings, bridges, etc.	100 kilos..	3.20
51.	Iron wire *c*	do....	1.60
52.	Iron nails and screws, even with brass heads	do....	4.00
53.	Wrought-iron pipes	do....	2.60
54.	Wire gauze, not further manufactured	do....	6.00
55.	Wares of wrought iron, not elsewhere mentioned, including those enameled with porcelain and those combined with other metals; also pipes covered with sheet brass	100 kilo..	8.00
56.	Unutilizable articles of iron	do....	1.00
57.	Tin plate	do....	5.00
58.	Tin-plate manufactures	do....	8.00
59.	Needles, pens, parts of clockwork, and other similar articles of iron or steel	kilos..	1.65
60.	Knives, carvers, razors, and penknives	do....	.40
61.	Scissors of all kinds	do....	.40
62.	Side arms and detached pieces for the same	do....	.40
63.	Firearms, barrels, and detached pieces for the same *d*	do....	1.00

GROUP 3.—*Copper and its alloys.*

64.	Copper of first fusion, and old copper	100 kilos..	2.00
65.	Copper and brass in bars and ingots, and old brass	do....	2.50
66.	Copper and brass in sheets and nails, and copper wire	do....	10.00
67.	Copper and brass in tubes and large pieces not finished, such as bottoms of boilers, etc.	100 kilos..	10.00
68.	Brass wire	do....	10.00
69.	Copper, brass, or bronze gauze, not worked	do....	15.00
70.	Bronze, unworked	do....	2.00
71.	Copper, bronze, or brass, worked, and all alloys of common metal in which copper enters, in hardware, even varnished	kilo..	.25
72.	Said metals and alloys, in gilt, silvered, or nickeled articles	do....	.35

GROUP 4.—*Other metals.*

73.	Tin in ingots	100 kilos..	2.50
74.	Zinc in bars, lumps, or pigs	do....	1.20
75.	Zinc in sheets, nails, and wire	do....	5.00
76.	Zinc in manufactured articles, even varnished	kilo..	.25
77.	All other metals and alloys not mentioned, in sheets, lumps, nails, tubes, etc.	100 kilos..	10.00
78.	The same metals, manufactured, varnished or not	kilo..	.20
79.	The same metals, and zinc in gilt, silvered, or nickeled wares	do....	.30

a Articles of malleable cast iron shall pay the duties stipulated for manufactures and articles of wrought iron.

b By "iron in rough bars" (tochos) shall be understood rough wrought iron in a mass or prism, and round iron or iron in any other form containing dross. Wrought iron containing dross has an unequal and rough surface. Wrought iron in a mass or prism, free from dross, shall be subject to duty as iron in bars. In case of doubt, this iron shall be submitted for examination to the inspector of mines, who will determine its classification.

c Only round iron the thickness of which does not exceed No. 1, English gauge, i. e., 8 millimeters in diameter, shall be considered as wire.

d In order that pieces of firearms may pay according to this number, they must be shaped and bear file marks on the outer surface.

CLASS III.—SUBSTANCES EMPLOYED IN PHARMACY, PERFUMERY, AND CHEMICAL INDUSTRIES.

GROUP 1.—*Simple drugs.*

			Pesos.
80.	Cocoanut and palm oil, and other heavy oils	100 kilos..	0.20
81.	Other vegetable oils, except olive oil	do....	4.60
82.	Dyewoods and tannery bark	do....	.02
83.	Madder or rubian	do....	4.00
84.	Rape, flax, and other oleaginous seeds, including copra or cocoanut	do....	.04
85.	Other vegetable products, not specially mentioned	do....	2.00
86.	Animal products employed in medicine	do....	.60

GROUP 2.—*Colors, dyes, and varnishes.*

87.	Ochers and natural earths, for painting	100 kilos..	.02
88.	Indigo and cochineal	do....	2.00
89.	Dyeing extracts	do....	.60
90.	Garancine, pure, or mixed with madder	kilo..	.15
91.	Varnishes	100 kilos..	4.80
92.	Colors, in powder or in lumps *a*	do....	1.50
93.	Colors, prepared, and inks	do....	5.00
94.	Colors derived from coal, and other artificial colors *b*	kilo..	.15

GROUP 3.—*Chemical and pharmaceutical products.*

95.	Muriatic and chlorohydric acid	100 kilos..	.20
96.	Nitric acid	do....	.80
97.	Sulphuric acid	do....	.30
98.	Alkaloids and their salts	kilo..	6.00
99.	Alum	100 kilos..	.30
100.	Sulphur	do....	.05
101.	Barillas, natural and artificial *c*	do....	.20
102.	Alkaline carbonates, alkalis, caustic, and ammoniacal salts, except sulphate	100 kilos..	.20
103.	Chloride of lime	do....	.30
104	Chloride of potassium, sulphate of soda; chloride, carbonate, and sulphate of magnesia	100 kilos..	.10
105.	Chloride of sodium (common salt)	do....	.05
106.	Glues and albumen	do....	2.40
107.	Phosphorus	kilo..	.07
108.	Nitrate of potash (saltpeter)	100 kilos..	.30
109.	Nitrate of soda and sulphate of ammoniac	do....	.05
110.	Oxides of lead	do....	.40
111.	Sulphate and pyrolignite of iron	do....	.30
112.	Pills, capsules, jujubes, and the like *d*	kilo..	1.00
115.	Pharmaceutical products not specified *d*	do....	.80
114.	Chemical products not specified	do....	.20

a The colors included in this number are those composed of a metallic base, which for use are mixed with oil or turpentine and are generally insoluble in water, alcohol, or ether. They are rarely crystallized and are almost always in powder and lumps, such as white lead, chrome yellow, vermilion, prussian and Thenardt blue, English green, and parrot green ("papagayo").

b The colors classed in this number are those known as artificial or organic products, in which mineral substances rarely enter. They are generally crystallized, and are soluble in water, alcohol, or ether. They are employed in dyeing and printing, with or without mordant, rather than in painting, such as picric acid, green aldeide, English violet, rosaline and its salts, naphthaline colors, artificial alizarine, etc.

c By barillas, natural and artificial, are understood carbonates of soda, impure, containing carbon.

d The products or substances included in Nos. 112 and 113 shall be examined by the pharmaceutical inspectors, who, in conjunction with the collector of customs, will make a declaration as follows: "The goods cleared are those expressed in the declaration and are (or are not) admitted to importation by virtue of their formulas having been published (here state where), or their composition having been discovered by analysis made by ———."

GROUP 4.—*Various.*

			Pesos.
115.	Starch	kilo..	0.02
116.	Fecule for industrial uses, and dextrine	100 kilos..	.20
117.	Common soap	do....	3.75
118.	Paraffine, stearine, wax, and spermaceti, in lumps	do....	3.30
119.	Paraffine, stearine, wax, and spermaceti, manufactured, and wooden matches	100 kilos..	10.00
120.	Perfumery and essences	kilo..	.40
121.	Gunpowder, explosive compounds, and fuses for mines	do....	.10
122.	Tobacco, manufactured	do....	2.40
123.	Tobacco, not manufactured	do....	.20

CLASS IV.—COTTON AND ITS MANUFACTURES.

GROUP 1.—*Raw cotton.*

124.	Raw cotton, with or without seed	100 kilos..	*a* .24

GROUP 2.—*Cotton yarns.*

125.	Cotton, spun, and yarn twisted in one or two threads, unbleached, bleached, or dyed, up to No. 35, inclusive *b*	kilo..	.25
126.	The same from No. 36 upward *b*	do....	.35
127.	The same twisted with three or more threads, unbleached, bleached, or dyed	kilo....	.50

GROUP 3.—*Tissues.*

	Close-woven tissues, plain, unbleached, bleached, or dyed, in the piece or in handkerchiefs, having:		
128 A.	Up to 25 threads, inclusive	kilo..	*c* .20
B.	Up to 35 threads, inclusive	do....	*c* .32
129.	36 threads and above	do....	*c* .44
	Tissues, printed, twilled, and figured in the loom, having:		
130 A.	Up to 25 threads, inclusive	do....	.25
B.	Up to 35 threads, inclusive *d*	do....	.40
131.	36 threads and above	do....	*c* .55
	Tissues, transparent, such as muslins, cambrics, lawns, organdies, and gauzes, of all kinds, having:		
132 A.	Up to 30 threads, inclusive	kilo..	*c* .44
B.	31 threads and above	do....	.64
133.	Quiltings and piqués	do....	.50
134.	Velveteens, corduroys, and other thick tissues for wearing apparel	do....	.52
135.	Tulles	do....	1.00
136.	Lace, except crochet *e*	do....	*c* 1.25
137.	Crochet lace, made by hand or in the loom	do....	.70
138.	Hosiery piece goods, jerseys, and drawers	do....	.50
139.	Hosiery in stockings, socks, gloves, and other articles	do....	.60

a Add surtax of 29 per cent on duty.

b To ascertain the number, according to the English system (the system adopted in this tariff), to which a cotton yarn corresponds, any number of meters of yarn may be taken, and this number to be multiplied by the invariable factor 59 (this being the number of centigrammes a meter of cotton yarn of a single thread No. 1 weighs). The product of the above multiplication is to be divided by the number of centigrammes that the length of yarn tested may weigh. The quotient multiplied by the number of threads will then give the corresponding English number, to which 7 or 10 per cent is to be added, according as the cotton of more than one thread be only spun or spun and dyed.

c Add surtax of 20 per cent on duty.

d The number of threads is to be ascertained by half of the threads contained in a square of 6 millimeters, counting the weft and the warp. The instrument called "thread counter" is to be employed for this purpose.

e Lace of a maximum width of 10 centimeters shall be dutiable according to this number; that wider shall be included in No. 111, as tulles.

CLASS V.—HEMP, FLAX, ALOE, JUTE, AND OTHER VEGETABLE FIBERS, AND THEIR MANUFACTURES.

GROUP 1.—*Raw.*

			Pesos.
140.	Hemp, raw or hackled	100 kilos..	0.40
141.	Flax, raw or hackled	do....	.40
142.	Jute, aloe, and other vegetable fibres	do....	.06

GROUP 2.—*Yarns.*

143.	Yarn of hemp, linen, or jute	kilo..	.25
144.	Yarn of aloe, and other vegetable fibres *a*	100 kilos..	1.50
145.	Threads, twisted, of two or more ends, and fishing nets	kilo..	.20
146.	Cordage *b* for vessels	100 kilos..	4.10

GROUP 3.—*Tissues.* (*c*)

147.	Plain tissues of hemp and flax, with or without mixture of cotton, up to 10 threads, inclusive	kilo..	d.25
148.	Plain tissues of hemp and flax, from 11 to 24 threads, inclusive	do....	d.44
149.	Plain tissues of hemp and flax, of 25 threads and above	do....	d.60
150.	Plain tissues of hemp and flax, twilled or diapered	do....	.40
151.	Lace, net, and crochet work	do....	4.80
152.	Knitted tissues	do....	1.20
153.	Plain tissues of jute, aloe, or other vegetable fibres, with or without mixture of cotton	kilo..	.35
154.	Twilled or diapered tissues of the same materials, with or without mixture of cotton	kilo..	.50

CLASS VI.—WOOLS, BRISTLES, HAIR, HORSEHAIR, AND THEIR MANUFACTURES.

GROUP 1.—*Raw.*

155.	Bristles, horsehair and other hair, including hair of the camel, vicuna, and of the angora and cashmere goat; wool, unwashed, *e* washed, combed, or carded, *f* and waste wool, carded *g*	100 kilos..	2.00

GROUP 2.—*Yarns.*

156.	Woolen and worsted yarns, spun and twisted, unbleached or in the grease *h*	kilo..	.35
157.	Woolen and worsted yarns, washed or bleached	do....	.60
158.	Woolen and worsted yarns, dyed	do....	d.70

a As yarn of jute is considered twisted thread of one end the thickness of which is equal to or less than the English No. 1, that exceeding this number is considered as cordage. To ascertain this number, any number of meters of yarn may be taken, and this number is to be multiplied by the factor 165 (1 meter of yarn of jute, No. 1, weighs 165 centigrams), and divided by the number of centigrams that the length of the yarn tested may weigh. The quotient will then give the corresponding English number.

b By the cordage paying under this heading shall be understood hemp, flax, or jute yarn, twisted in two or more strands, 10 meters of which weigh more than 5 grams.

c In linen tissues paying according to the number of threads the threads (both warp and woof) contained in a space of 6 millimeters will be counted.

d Add surtax of 20 per cent on duty.

e Wool will be considered as unwashed when after having been washed with sulphuret of carbon it is found to lose more than 10 per cent of its weight.

f Wool the threads of which exceed 10 centimeters in length is considered as long wool.

g The waste from carding included in this number is that obtained from the picking and unraveling of old rags and is almost always dyed and common. Waste resulting from the spinning of long wool shall also be classed herein.

h Worsted yarn will be considered unbleached or in the grease if when washed with sulphuret of carbon it loses more than 10 per cent of its weight.

GROUP 3.—*Tissues.*

			Pesos.
159.	Woolen carpets, pure, or mixed with other materials	kilo..	*a* 0.50
160.	Felts of pure wool, or mixed with other materials	do....	.20
161.	Blankets of wool, pure, or mixed with other materials*b*	do....	.40
162.	Hosiery, whether mixed or not with cotton or other vegetable fibers	do....	.48
163.	Cloths and all other similar tissues of wool, waste wool, hair, or a mixture of these materials	kilo..	.80
164.	The same tissues, when the warp is wholly of cotton or other vegetable fibers, also sarakhans and plushes of the same materials	kilo..	.60
165.	All other tissues of pure wool, waste wool, hair, or a mixture of these materials	kilo..	1.00
166.	The same tissues when the warp is wholly of cotton or other vegetable fibers	kilo..	.80
167.	Tissues of bristles or hair, with or without mixture of cotton or other vegetable fibers	kilo..	.70

CLASS VII.—SILK AND ITS MANUFACTURES.

GROUP 1.—*Yarn.*

168.	Silk, raw and spun, twisted or not; floss silk, combed or carded, *c* spun, twisted or not*c*	kilo..	*a* 2.50

GROUP 2.—*Tissues.*

169.	Tissues, plain or twilled	kilo..	*a* 4.00
170.	Velvets and plushes	do....	4.80
171.	Tissues of floss or waste silk, or raw silk, and of waste silk mixed with silk*c*	kilo..	3.00
172.	Tulles and lace, of silk or waste silk	do....	8.00
173.	Knitted tissues of silk or waste silk	do....	4.40
174.	Velvets and plushes of silk or waste silk, with the warp or weft wholly of cotton or other vegetable fibers	kilo..	3.60
175.	Other tissues of silk or waste silk, with the warp or weft wholly of cotton or other vegetable fibers	kilo..	2.30
176.	Tissues of silk or waste silk, with the warp or weft wholly of wool or hair	kilo..	2.50

CLASS VIII.—PAPER AND ITS APPLICATIONS.

GROUP 1.—*Printing and writing paper.*

177.	Paper, endless, unsized and half-sized for printing	kilo..	.60
	Paper, endless, for writing, lithographing, or engraving	do....	*a*.08
	Paper, cut, handmade and ruled paper	do....	.12

GROUP 1.—*Paper, printed, engraved, or photographed.*

178.	Books, bound or unbound, and other printed matter in Spanish*d*	kilo..	.10
	Books, bound, in foreign languages*d*	do....	.05
	Engravings, maps, and drawings	do....	.25

GROUP 3.—*Wall paper.*

179.	Wall paper, with gold, silver, wool, or glass	kilo..	*a*.40
	Wall paper, of other kinds	do....	.10

a Add surtax of 20 per cent on duty.

b Plaids and the like are not included in this number. They shall pay duty according to the component tissue.

c All silk waste the fibers of which do not exceed 20 centimeters in length is considered silk.

d Bookbindings shall be dutiable according to the component material. When the books are stitched or bound in boards they shall pay duty as printed matter on gross weight. Newspapers printed abroad require no permit for their introduction into the Philippine Islands.

GROUP 4.—*Pasteboard and various papers.*

				Pesos.
180.	Straw paper, common packing paper, and sand or glass paper	kilo..	a0.04
	Other paper not specially mentioned	do....	.08
	Cardboard in sheets, in boxes lined with ordinary paper, *b* and unfinished articles of pasteboard or "carton-pierre"	kilo..	.04
	The same articles finished, and pasteboard boxes with ornaments, or lined with fine paper or other material	kilo..	.20

CLASS IX.—WOOD AND OTHER VEGETABLE MATERIALS EMPLOYED IN MANUFACTURES, AND ARTICLES MANUFACTURED THEREWITH.

GROUP 1.—*Wood.*

181.	Staves	thousand..	.40
182.	Ordinary wood, in boards, even cut, planed, and dovetailed for boxes or floorings; planks, beams, rafters, masts, and timber for shipbuilding	cubic meter..	.35
183.	Fine wood for cabinetmakers, in boards, deals, trunks, or logs	100 kilos..	.11
184.	Fine wood for cabinetmakers, sawn or in veneers	do....	.90
185.	Coopers' wares, fitted together or not	do....	a2.00

GROUP 2.—*Furniture and wooden manufactures.* (*c*)

186.	Ordinary wood manufactured into any kind of article, turned or not, painted or varnished, and moldings carved and varnished, or prepared for gilding, also furniture or bent wood, even if painted and varnished	100 kilos..	a2.00
187.	Fine wood manufactured into furniture, and other wares, turned, carved, polished, or varnished, and the same wares of common wood veneered with fine wood; furniture covered with stuffs, except with silk or leather, and gilt moldings	100 kilos..	a6.00
188.	The same articles, gilt, inlaid or veneered with mother-of-pearl or other fine materials, and ornamented with metal, and furniture covered with stuffs of silk or with leather	100 kilos..	a10.00

GROUP 3.—*Various.*

189.	Charcoal, firewood, and other vegetable combustibles	100 kilos..	.10
190.	Cork	do....	.18
191.	Wooden hoops and trellis for fencing	do....	.30
192.	Rushes, esparto, vegetable hair, cane, osiers, fine straw, palm, and other analogous materials, unmanufactured	100 kilos..	.65
193.	The same materials, manufactured	do....	a6.05

CLASS X.

GROUP 1.—*Animals, skins, and animal products employed in industry.*

194.	Horses	each..	20.00
195.	Mules, asses, and cattle	do....	10.00
196.	Pigs	do....	2.70
197.	Sheep, goats, and animals not otherwise mentioned	do....	a.50

GROUP 2.—*Skins and leather.*

198.	Skins and hides, untanned	100 kilos..	1.20
199.	Varnished leather and calfskins, tanned or curried	kilo..	.04
200.	Other hides, tanned or curried, including sole leather	do....	.24
201.	Leather belting for machinery	do....	.20

---

a Add surtax of 20 per cent on duty.

b Boxes of pasteboard lined with more or less common paper, which serve for packing handkerchiefs, shirt fronts, buttons, stuffs, etc., shall be dutiable according to this number. Paper pulp in imperforated sheets or those which are not perforated at the expense of the importer at the time of clearance shall likewise be dutiable according to this number.

c Marble slabs for furniture will be taxed according to No. 2 of the tariff if they are presented separate from the objects to which they belong.

			Pesos.
202.	Peltries for clothing and trimming, in their natural state or prepared	kilo..	0.25
203.	Peltries in made-up articles	do....	1.80
204.	Gloves of leather	do....	5.00
205.	A. Boots of all kinds, of leather or tissue	pair..	*a*.40
	B. Shoes of all kinds	do....	*c*.26
	C. Slippers and pumps, also common shoes generally worn by the Chinese	pair..	*a*.10
	D. Boots and shoes of all kinds for children shall pay one-half of the above duties, according to classification. *a*		
206.	Saddlers' and harness makers' wares *b*	kilo..	*a*.75
207.	Other articles of leather, or lined with the same	do....	1.00

GROUP 3.—*Feathers.*

208.	Feathers for ornament, in their natural state or manufactured	kilo..	3.00
	Other feathers and feather dusters	do....	.40

GROUP 4.—*Other animal remains.*

209.	Animal fats	100 kilos..	*a*.20
210.	Animal manures of all kinds	do....	.01
211.	Intestines	kilo..	.04
212.	Other animal remains not mentioned, not manufactured	100 kilos..	.10

CLASS XI.—INSTRUMENTS, MACHINERY, AND APPARATUS EMPLOYED IN AGRICULTURE, INDUSTRY, AND LOCOMOTION.

GROUP 1.—*Musical instruments, clocks, and watches.*

213.	Pianos *c*	each..	25.00
214.	Harmoniums and cabinet organs	do....	4.00
215.	Gold watches	do....	4.00
216.	Watches of silver or of other metals	do....	2.00
217.	Common clocks with weights, and alarm clocks *d*	do....	1.00
218.	Works for wall clocks, or mantelpiece clocks, finished, with or without cases, and chronometers *e*	each..	1.12

GROUP 2.—*Apparatus and machines.*

219.	Weighing machines	100 kilos..	5.50
220.	Agricultural machines *f*	do....	.20
221.	Motors	do....	.50

a Add surtax of 20 per cent on duty.

b Saddlers' and harness makers' wares comprise such articles as harness, saddles, bridles, gear of horses, mules, carriages, etc., all sorts of stable trappings, articles for traveling, such as bags, portmanteaus, trunks, hatboxes, and other articles made of leather or lined with leather or skin.

c Strung frames for pianos shall pay as pianos, though they be not imported with all the pieces constituting that instrument.

d By alarm clocks shall be understood those fitted with an alarm bell and not running longer than 48 hours, whether they have the same mechanism for striking both the hours and the alarm or separate mechanisms for each.

e Cases, stands, glass shades, and other accessories will be dutiable as manufactured articles, according to their component material.

Clockworks for wall or table clocks, unfinished, and brass pieces for the same, will be taxed according to No. 49 of the tariff. Unfinished pieces are those which are only roughly filed, which have no escapements, the dial or hands of which are not adjusted, and the last wheel of which is not crenated. When clockworks are imported within cases, on stands, etc., and the importer does not wish to separate them for their examination, the works and the dial will be reckoned as weighing 1 kilogram and the rest will pay as stated above.

f These machines are those employed by farmers and agriculturists for preparing the ground and gathering the crops, as also those employed in order to clean the crops and improve them without essentially changing their nature.

			Peseta.
222.	Machines of copper and its alloys, for industrial purposes, and detached parts of the same metals *a*	100 kilos..	5.40
	Machines and detached parts *b* of other materials, for industrial purposes	100 kilos..	1.80

GROUP 3.—*Carriages.*

223.	Coaches and berlins of four seats, with or without hoods; new, used, or repaired	each..	50.00
224.	Berlins of two seats, with or without folding seats, with or without hoods; omnibuses with more than fifteen seats; new, used, or repaired	each..	25.00
225.	Carriages not enumerated in the above headings	do....	12.50
226.	Passenger carriages for railways and tramways, and finished wooden parts for same	100 kilos..	7.50
227.	All other railway carriages, and finished wooden parts for same	do....	2.17
	Carts and handcarts	do....	2.00

CLASS XII.—ALIMENTARY SUBSTANCES.

GROUP 1.—*Meat and fish.*

228.	Live and dead poultry and small game	pair..	.05
229.	Meat, salted, and jerked beef	kilo..	.08
230.	Pork and lard, including bacon	do....	.15
231.	Other kinds of meat	do....	.08
232.	Butter	do....	.20
233.	Salt cod and stockfish	do....	.04
234.	Fresh fish, or with the salt indispensable for its preservation	do....	.01
235.	Fish, salted, smoked, and pickled	do....	.06
236.	Shellfish	do....	.05

GROUP 2.—*Grain and vegetables.*

237.	Rice, husked or not	100 kilos..	.75
238.	Wheat	do....	.60
239.	Wheat flour *c*	do....	2.10
240.	Other cereals	do....	.50
241.	Flour of same	do....	1.00
242.	Pulse	kilo..	.02

GROUP 3.—*Garden produce and fruits.*

243.	Garden produce	kilo..	.02
244.	Fruits	do....	.04

a Machines, and separate pieces of the same, of copper and its alloys, or in combination with other materials, shall also be taxed under this heading, provided the above metals predominate in weight.

b It will be necessary to prove to what manufacture or to what industry woolen hose and filters are destined for them to be assessed in this number. For the definition of parts of machinery, the following rules will be observed:

First. A separate piece of a machine is understood to be any object which is not expressly specified by name under some heading of the tariff, and which by its shape, and by the manner in which it is presented for clearance in the custom-house, though not completely finished, may be considered as exclusively destined for a machine and can have no other application. If it be imported completely finished, it must pay under one of the headings of the tariff referring to machinery.

Second. The importer of detached parts of machinery may, should he deem it convenient, request, when making the clearance, that the duty be levied on the component material instead of paying the duty stipulated for machines.

Third. Tubes, bars, axles, screws, bolts, sheets, plates, boiler bottoms, wire, and other articles expressly taxed in the tariff, must pay duty accordingly though they be destined for machinery.

Fourth. Tools, instruments, and utensils employed in the arts and industries can not be considered parts of machinery as far as the customs tariff is concerned, and must pay duty according to the materials of which they are composed.

c To ascertain whether products presented for clearance are flour or groats, a sample thereof shall be placed in sieve No. 80 (silk tissue with 80 openings to a French square inch). If the product passes through this sieve, it shall be considered as flour; if not, as groats.

GROUP 4.—*Colonial products.*

			Pesos.
245A.	Sugar, raw	kilo..	0.02
B.	Sugar, refine	do....	.10
246.	Cocoa, of all kinds and origin	do....	.12
247.	Coffee, of all kinds and origin	do....	.10
248.	Cinnamon, of all kinds and origin	do....	.12
249.	Cloves	do....	.14
250.	Pepper	do....	.07
251.	Tea, of all kinds and origin	do....	.20

GROUP 5.—*Oils and beverages.*

252.	Olive oil	kilo..	.12
253.	Common brandy of vinic alcohol	liter..	.09
254A.	Brandy, flavored with aniseed, composed brandies, and liqueurs of vinic alcohol	liter..	.20
B.	Common brandy, flavored with aniseed, composed brandies, and liqueurs not exclusively made of vinic alcohol, i. e., those known as industrial	liter..	.36
255.	Beer and cider in wood, $5.50 per hectoliter; in bottles, $7.75 per hectoliter.		
256.	Wines, sparkling	liter..	.25
257.	Wines, other	do....	.12

GROUP 6.—*Seeds and forage.*

258.	Seeds not mentioned, and carob beans	100 kilos..	.32
259.	Forage and bran	do....	.10

GROUP 7.—*Various.*

260.	Alimentary preserves, pork-butchers' produce, mustard, and sauces	kilo..	.20
261.	Chocolate	do....	.20
262.	Sweetmeats	do....	.20
263.	Egg	hundred..	.25
264.	Pastes for soups, alimentary feculæ, bread, and unsweetened biscuit	kilo..	.04
265.	Cheese	do....	.15
266.	Honey and molasses *a*	do....	.01

CLASS XIII.—VARIOUS.

267.	Ornaments of every kind, not mentioned in the following numbers, other than those of gold and silver	kilo..	3.00
268.	Amber, horn, jet, whalebone, bone, tortoise shell, coral, meerschaum, ivory, mother-of-pearl, and paste, in the rough or cut, even in strips or sheets	kilo..	.01
269.	Amber, jet, tortoise shell, coral, ivory, mother-of-pearl, and aventurine, manufactured in ornaments of all kinds	kilo..	5.00
270.	Horn, whalebone, meerschaum, bone, and paste in imitation of the substances last above specified, manufactured	kilo..	.50
271.	Walking sticks and sticks for umbrellas and parasols *b*	hundred..	5.00
272.	Buttons of all sorts, except those of gold or silver	kilo..	1.00
273.	Cartridges, without projectiles or bullets, for firearms, the importation of which is permitted	kilo..	.11
274.	Cartridges, with projectiles or bullets, for the same firearms	do....	.15
275.	Percussion caps for firearms	do....	.12
276.	Cases of fine woods, leather, and those lined with silk, and other of similar kind, with or without fittings for writing, sewing, and toilet purposes, or to contain perfumery, liquids, or comestibles	kilo..	1.50
277.	The same of common woods, cardboard, wicker, and other of similar kind, with or without fittings for the aforesaid purposes	kilo..	.60

a Honey and treacle, which is the viscous residue of crystallized sugar, of a reddish-brown color more or less intense, and of a sweet but somewhat bitter taste, will also be appraised by this article. It weighs from 1,374 to 1,427 grams per liter, and at 15 degrees C. registers from 40 to 44 degrees Baume.

b Sword sticks shall pay the duty fixed for the swords they contain, and shall, in addition, pay as walking sticks.

			Pesos.
278.	India rubber and gutta-percha, unmanufactured	100 kilos..	0.60
279.	India rubber, in sheets and tubes	kilo..	.15
280.	India rubber, in threads	do....	.10
281.	India rubber, manufactured in any shape or into any kind of article	do....	.44
282.	Oilcloths and tarpaulin, for floors and packing purposes	do....	.07
283.	Oilcloths and tarpaulin, of other classes	do....	.16
284.	Toys and games, except those of tortoise shell, ivory, mother-of-pearl, gold, or silver	kilo..	.22
285.	Wicks for lamps and candles	do....	.12
286.	Silk umbrellas and parasols	each..	.60
287.	Umbrellas and parasols covered with other stuffs	do....	.28
288.	Trimmings of silk *a*	kilo..	2.80
289.	Trimmings of wool *b*	do....	1.40
290.	Trimmings of all other kinds	do....	.80
291.	Oil paintings	each..	.20
292.	Straw hats and bonnets	do....	.32
293.	Other sorts of hats and bonnets, trimmed and finished *c*	do....	.40
294.	Hats, not trimmed, and bonnets	do....	.20
295.	Hats and bonnets, of all kinds and of any material, with milliners' work	each..	1.50
296.	Elastic tissues with admixture of other materials *d*	kilo..	.80

EXPORT DUES.

On the products of the Philippine Islands when exported therefrom there shall be levied and collected an export tax as follows:

			Pesos.
297.	Abaca, raw or wrought hemp	100 kilos gross..	0.75
298.	Indigo	do....	.50
299.	Indigo employed for dyeing ("tintarron")	do....	.05
300.	Rice	do....	2.00
301.	Sugar	do....	.10
302.	Cocoanuts, fresh and dried (copra)	do....	.10
303.	Tobacco, manufactured, of all kinds and of whatever origin	do....	3.00
304.	Tobacco, raw, grown in the provinces of Cagayan, Isabela, and New Biscay (Luzon Islands)	100 kilos gross..	3.00
305.	Tobacco, raw, grown in the Visayas and Mindanao islands	do....	2.00
306.	Tobacco, raw, grown in other provinces of the archipelago	do....	1.50
307.	When necessary to prove the place of production of raw tobacco, the customs officers shall require the delivery of certificates of origin.		

EXCISE AND OTHER INLAND CHARGES.

			Pesos.
308.	On distilled spirits, in casks	per liter..	0.20
309.	On distilled spirits, in bottles or flasks	do....	.30
310.	On beer, of all kinds	do....	.10
311.	On cigars and cigarettes, stamp tax on all which shall be manufactured and sold or removed for consumption and sale	per M..	1.00

ARTICLES FREE OF DUTY.

The following articles shall pay no duty on their importation into the Philippine Islands:

312. Mineral waters.

313. Trees, shoots, and plants, also moss, in a natural or fresh state.

---

a Trimmings which contain more than 40 per cent of silk of their total weight shall pay duty as silk trimmings.

b Trimmings which contain more than 40 per cent of wool, or of wool and silk, of their total weight shall pay as woolen trimmings.

c Felt hats shall be considered as trimmed when they have more work than what is indispensable to shape the crown.

d All tissues covered on one or both sides with India rubber, also those with interior lining of this material, are comprised in this number.

314. Lime (oxide of calcium).

315. Copper, gold, and silver ores.

316. Samples of felt, painted paper, and tissues, when they comply with the following conditions:

When they do not exceed 40 centimeters in length, measured in the warp or length of the piece, even when such samples have the entire width of the piece. The width shall be determined, for tissues, by the list, and for felts and painted paper by the narrow border which has not passed through the press.

Samples not having these indications will only be admitted free of duty when they do not exceed 40 centimeters in any dimension.

In order to avoid abuses the samples declared for free entry must have cuts at every 20 centimeters of their width, so as to render them unfit for any other purpose.

317. Samples of trimmings in small pieces, of no commercial value or possible application.

318. Gold, silver, and platinum, in broken-up jewelry or table services, bars, sheets, coins, pieces, dust, and scrap.

319. Gold, silver, and platinum, in articles manufactured and stamped in the Philippine Islands.

320. Gypsum (sulphate of lime).

ARTICLES FREE OF DUTY, SUBJECT TO THE FOLLOWING CONDITIONS.

321. Wearing apparel, toilet objects, and articles for personal use, bed and table linen, books, portable tools and instruments, theatrical costumes, jewels, and table services bearing evident signs of having been used, imported by travelers in their luggage in quantities proportionate to their class, profession, and position.

When travelers do not bring their baggage with them the clearing of the same may be made by the conductor or persons authorized for the purpose, provided they prove to the satisfaction of the administration that the effects are destined for private use.

Works of fine art acquired by the Government, academies, or other official corporations, and destined for museums, galleries, or art schools, when due proof is given as to their destination.

Archæological and numismatical objects for public museums, academies, and scientific and artistic corporations, on proof of their destination.[1]

Specimens and collections of mineralogy, botany, and zoology, and small models for public museums, public schools, academies, and scientific and artistic corporations, on proof of their destination.

If the regulations in each case are not complied with, or if the examination be not entirely satisfactory, the exemption will be annulled and the duties stipulated in the tariff will be collected.

[1]Reproductions shall be classified as artistic works when only one copy of each original is imported and when intended for any of the above-mentioned official corporations on condition that these reproductions are cast in gypsum or bronze. Copies imported by merchants or private persons shall not enjoy this exemption, as the free entry is only granted on proof that the copies are intended for public establishments.

ARTICLES FREE OF DUTY SUBJECT TO THE FORMALITIES DETERMINED FOR EACH CASE BY THE CUSTOMS REGULATIONS.

322. Casks, sacks, and large recipients of metal, imported with goods dutiable separately from such recipients and when they are to be exported.

323. Carriages, trained animals, portable theaters, panoramas, wax figures, and other similar objects for public entertainment, imported temporarily.

324. Furniture of persons coming to settle in the Philippine Islands, which has been in use by them.

325. Foreign articles destined to exhibitions held in the Philippine Islands.

326. Submarine telegraph cables.

327. Pumps intended for the salvage of vessels.

328. Parts of machinery, pieces of metal, and wood imported for the repair of foreign vessels which have entered ports of the Philippine Islands through stress of weather.

GOODS NOT SPECIALLY CLASSED IN THE TARIFF.

329. Yarns composed of two or more textile materials shall pay the duty assessed on the material paying the higher duty.

The warp of tissues is to be considered as the totality of the threads which lie in the longitudinal sense, whether they form the foundation of the same or whether they may have been added in order to form patterns or to give more body to the stuff, even though such threads may be cut or show a want of continuity. The weft shall be considered the totality of the threads which cross the warp of the tissue and combine the same conditions of helping to form patterns or add to the body of the stuff.

330. Tissues with the warp of cotton and the weft of another vegetable material, or vice versa, shall pay in accordance with the numbers of group 3 of class 5 to which they correspond, according to their nature.

Tissues which have the weft entirely made up of cotton and the warp entirely of wool or of wool and cotton, whatever the proportion of the mixture may be, shall be considered as woolen tissues mixed with cotton.

Tissues composed of two materials shall be taxed as follows:

(*a*) Tissues composed of vegetable fibers and those of wool or hair, the weft or warp of which is mixed with silk or floss-silk threads, shall not be considered as tissues mixed with silk when the weight of this material does not exceed 5 per cent of the total weight of the tissue.

(*b*) Tissues the warp or weft of which is composed of threads of vegetable fibers and silk, or of threads of wool, hair, and silk, shall be taxed as tissues of vegetable fibers or of wool or of hair when the weight of the silk on both sides of the stuff does not exceed 5 per cent of the total weight of the tissue. If the silk threads surpass 5 per cent but do not exceed 10 per cent the tissues shall be taxed as silk tissues mixed, according to numbers 174 to 176 of the tariff; if they exceed 10 per cent they shall be taxed according to numbers 169 to 173, according to the class and nature of the tissue.

(*c*) Tissues the warp of which is composed of silk and the weft of cotton or other vegetable fibers mixed with silk, and those of which the warp is of silk and the weft of wool or hair mixed with silk, shall always be classed as pure silk tissues, and the numbers relating to such tissues shall be applied according to their class and nature, whatever be the proportion of silk in the weft. The same rule shall be observed when the weft is entirely composed of silk and the warp of mixed materials.

Tissues composed of threads of three different materials shall pay as follows:

Warp or weft.	Weft or warp.	Will be considered as—
Cotton threads	Flax or hemp threads and those of other vegetable fibers.	Tissues of flax or hemp.
Threads of vegetable fibers	Threads of vegetable fibers and those of wool or hair.	Tissues of vegetable fibers mixed with wool.
Do	Threads of vegetable fibers and silk	Tissues of vegetable fibers mixed with silk.
Do	Threads of wool and silk	Do.
Threads of wool or hair	Threads of two or more vegetable fibers	Tissues of vegetable fibers mixed with wool.
Do	Threads of vegetable fibers, wool, or hair	Tissues of wool.
Do	Threads of vegetable fibers and silk	Tissues of wool mixed with silk.
Threads of silk	Threads of different vegetable fibers	Tissues of vegetable fibers mixed with silk.
Do	Threads of vegetable fibers and wool or hair.	Tissues of silk mixed with wool.
Threads of cotton, flax, or hemp.	Threads of flax, hemp, or other vegetable materials.	Tissues of hemp or flax.
Threads of vegetable fibers, and wool or hair.	Threads of vegetable fibers and silk	Tissues of wool mixed with silk.
Do	Threads of vegetable fibers, wool, and silk	Do.
Threads of vegetable fibers, wool, and silk.	do	Tissues of silk.
Threads of cotton and floss silk.	Threads of wool and floss silk	Tissues of floss silk.
Threads of wool	Threads of wool, cotton, and silk	Tissues of silk mixed with wool.

When the highest taxed thread, whether weft or warp, entering in tissues composed of three or more different materials does not exceed by 10 per cent the total weight of the tissue, such thread shall not be considered in the payment of duties, and the duty on tissues mixed with other materials shall be applied.

331. Tulles shall pay the duty on the material forming the ground, and should this be mixed, the duty of the predominant material.

332. Shawls with fringes shall pay, including the weight of fringes, according to the class of the tissue of which they are made.

Tissues embroidered by hand or machine, not in a loom, and those mixed with fine or imitation metals, whether embroidered or not, shall pay the duty corresponding to their class, with a surtax of 50 per cent.

333. Ready-made clothing, including body linen, whether completely finished or only stitched or seamed, and knitted tissues, festooned, shall pay on their total weight the duties fixed for the material of which they may be composed in their exterior part, with a surtax of 50 per cent.

334. Articles of clothing made of knitted tissues are exempt from the above-mentioned additional duty and will pay duty according to the respective tariff number without any increase, on condition, however, that they have not been cut from the piece and have not passed through the hands of tailors or milliners. In the latter case they will be sub-

ject to the additional duty levied on ready-made clothing and linen articles.

335. Wreckage of foreign vessels lost on the coasts of the Philippine Islands shall pay 8 per cent ad valorem on their selling price at public auction. This sale shall be effected conformably to the formalities prescribed by the ordinances.

336. Floating docks, whatever their power, size, or construction, shall pay a duty of 6,250 pesos.

337. The duty on articles composed of two or more materials shall be levied according to the following rules:

(*a*) In cases not provided for in the tariff, and when the value of the article is determined by the exterior material the classification shall be made according to the corresponding number of this material.

(*b*) Articles which, by their nature and application, are composed of two different materials (for instance, tools of iron) shall be taxed according to the material predominating in weight.

(*c*) When the mixture of different materials has been made in order to evade the payment of the duties on any article, as, for instance, a mixture of flour and bran, of earth and a soluble chemical product, the duty of the material paying the highest duty shall be levied.

PACKAGES AND RECIPIENTS.

338. By exterior package is understood that which is visible when the package is unopened. All the others contained therein are considered to be interior packages.

The following articles shall pay on the gross weight when they are contained in a single package:

Oils and greases; meat, fish, and intestines when imported in brine; scales and machinery; chemical products and drugs; also all other articles enumerated in Nos. 27, 29, 32, 37, 77, 86, 87, 183, 189, 192, 202, 210, and 212, tariff schedules.

339. Should any of the articles mentioned in the preceding paragraph be imported in two or more packages, or in packets contained in the exterior package, only the weight of the interior packages or packets shall be included in the weight of the goods.

All other goods, including buttons and haberdashery, packed in pasteboard boxes, shall pay duty on paper wrappings, ribbons, packets, or interior packages, provided always that they are not fancy boxes, etc., assessed separately.

340. Boxes and cases in general, paper wrappings or cardboard for shirt fronts, and paper used for wrapping up shawls of Chinese silk, the exterior covering as well as the paper placed between the folds, and the fine gold foil, shall be taxed separately under their proper class.

341. Percussion caps for firearms, hooks and eyes, pins, eyelet holes of metal, detached buttons, steel pens, games and toys, instruments of science and art and other similar objects shall pay with the weight of the interior cases or boxes containing them and in which they are generally retailed.

342. Vessels containing alkaloids and their salts, brandy, liqueurs, beer, cider, and wines shall be assessed separately, according to their respective materials.

343. The rollers, boards, and pieces of cardboard around which

fabrics are wrapped, including wire gauze, oilcloth, trimmings, ribbons, etc., as well as the cardboard bobbins on which yarn is wound, shall be deducted from the dutiable weight of such articles.

344. Articles contained in double sacks, or in a sack and another distinct covering, shall be assessed with that immediately covering the goods. Tea shall be taxed with all the interior packages.

345. Casks, barrels, and large metal receptacles shall pay duty according to their class, except when they contain goods which pay on the gross weight.

346. Sacks, and packing cloth sewn in the shape of sacks, serving as packages, shall pay 2 centimos of a peso each, except when they contain goods which pay on the gross weight.

347. When goods subject to duty on the gross weight, and articles paying on the net weight, are contained in one and the same exterior package, the gross weight shall be proportionately reduced.

348. When packages of goods are subject to a higher duty than the goods themselves, being other than those generally employed, or when they can be used for another purpose, they shall be taxed at the rate corresponding to their class.

TARE ALLOWANCE.

349. The following percentage shall be deducted, as tare, from the gross weight of the goods mentioned below:

	Per cent.
Steel, in cases	10
Cinnamon, in boxes	20
Cinnamon, in bags	8
Phosphorus, in tin boxes	30
Phosphorus, in tin boxes inclosed in wooden boxes	50
Garancine, in casks	20
Yarns, in bales	3
Tin plate, in cases	10
Faience, porcelain, and fine earthenware, in cases or casks	30
Faience, porcelain, and fine earthenware, in crates	16
Glass and crystal, hollow or flat, silvered or not, in cases or casks	40
Glass and crystal, in crates; and common thin window glass, in a single box	20

350. Glass and crystal contained in crates are not subject to the above tare. By crate is meant a box made of boards, such boards being separated one from the other in such manner that the open spaces between them are equal to, or larger than, the boards themselves.

351. The above-mentioned tares shall be deducted even when the packages contain other goods not subject to the legal tare, provided, however, that such goods do not exceed 50 per cent of the gross weight. When they exceed this limit the provisions of this disposition shall not be applied, and the packages shall be taxed according to their class.

Special tare allowance.

	Per cent.
Cotton and flax thread on wooden spools: For the spools only	30
Silk and floss-silk thread on wooden spools: For the spools only	45
Trimmings, etc.: For the interiors of wood, paste, or similar materials, except those of textile materials (of the net and exclusive weight of the articles)	10
Perfumery, in flasks, pots, and small boxes, for retail sale: For all the interior packages and recipients	25

352. Soaps, essences for liqueurs, and perfumery not imported in the form above mentioned shall pay with interior packages and receptacles.

Whenever duties are assessed according to weight, a proper allowance shall be made for the weight of the outside case, cask, or other package containing the goods, unless otherwise provided for; and duties shall be assessed upon the weight or quantity of the content as actually found on arrival, but no allowance shall be made for damage occurring on the voyage, except in case of marine disaster.

REIMPORTATION OF NATIONAL PRODUCTS.

353. Goods, fruits, and articles of the Philippine Islands exported abroad and reimported owing to their not having been sold at the place of destination shall be exempt from the payment of duty, provided always that they are inclosed in the same packages and bear the same marks, and that they are accompanied by certificates of the consular officer, or should such functionary not exist, of the local authority, attesting that the goods, produce, or effects of the country are reimported for the above-stated reason.

354. Abaca, raw, is exempt from the production of the aforesaid certificate. The following articles may likewise be imported free of duty:

355. Paintings which are works of art, and have been exported with a custom-house certificate, provided that on their return the number of that document is stated or its duplicate produced for comparison with the original.

356. Books, when, on their exportation, the number of the copies, the title of the work, and the name of the editor have been stated in the export certificate.

357. Copper coins returned from foreign countries, if on examination it is seen that they have been coined legitimately.

358. Articles returned from foreign exhibitions.

359. Articles of the Philippine Islands returned from foreign countries, the entry of which was prohibited in the place of destination.

ARTICLES PROHIBITED.

360. Arms of war, projectiles, and their ammunition, except with special consent of the military authorities.

361. Paintings, figures, or any other objects offensive to morality.

MISCELLANEOUS PROVISIONS.

362. Exemptions and reductions shall in no case be granted in favor of any industry, public establishment, corporation, society, order, or person, whatever their character, except as provided for herein.

363. Articles purchased with the funds of the Government of the United States, for its use, and material of all kinds intended for works executed by the provisional administrations, and not by contract, shall be exempt from import duty.

364. The metrical system of weights and measures in use by the Spanish Government will be continued. The kilogram is equivalent to 2.2046 pounds.

365. The monetary unit of the Philippines is the gold peso, of the mint. Estimate of value, $1.034.

366. The current money heretofore in circulation in the Philippines shall be received for duties, taxes, and other exactions, in the manner and upon the same basis of valuation theretofore prevailing as that in use prior to the military and naval occupation.

367. The foregoing schedules and provisions, based upon the tariff and taxing laws heretofore in operation in the Philippine Islands, including such other taxes and exactions heretofore collected, as in the discretionary judgment of the commanding general shall be considered proper and necessary, shall be and remain in force until duly modified, suspended, or revoked.